

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WINTERSET</div> <div>CITY OF WINTERSET, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206100800000</div> <div>City Administrator</div> <div>124 W. Court Avenue</div> <div>Winterset, IA 50273</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,251,051		2,251,051	2,224,481
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,251,051		2,251,051	2,224,481
Delinquent property taxes		0		0	
TIF revenues		1,119,476		1,119,476	1,166,664
Other city taxes		431,768	0	431,768	384,415
Licenses and permits		47,126	0	47,126	45,675
Use of money and property		7,045	12,205	19,250	5,650
Intergovernmental		1,120,110	6,781	1,126,891	1,072,705
Charges for fees and service		243,415	8,747,819	8,991,234	8,966,700
Special assessments		78,960	0	78,960	100,000
Miscellaneous		126,114	0	126,114	217,900
Other financing sources		6,736,852	4,521,092	11,257,944	14,410,242
Total revenues and other sources		12,161,917	13,287,897	25,449,814	28,594,432
Expenditures and Other Financing Uses					
Public safety		917,948	0	917,948	950,602
Public works		545,113	0	545,113	615,868
Health and social services		5,500	0	5,500	8,000
Culture and recreation		1,025,330	0	1,025,330	1,128,854
Community and economic development		451,999	0	451,999	552,749
General government		473,265	0	473,265	477,405
Debt service		6,791,632	0	6,791,632	6,790,701
Capital projects		2,992,341	0	2,992,341	3,746,000
Total governmental activities expenditures		13,203,128	0	13,203,128	14,270,179
Business type activities		0	14,206,762	14,206,762	17,194,048
Total ALL expenditures		13,203,128	14,206,762	27,409,890	31,464,227
Other financing uses, including transfers out		1,138,898	234,739	1,373,637	1,373,637
Total ALL expenditures/And other financing uses		14,342,026	14,441,501	28,783,527	32,837,864
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-2,180,109	-1,153,604	-3,333,713	-4,243,432
Beginning fund balance July 1, 2014		3,882,958	9,024,871	12,907,829	12,907,829
Ending fund balance June 30, 2015		1,702,849	7,871,267	9,574,116	8,664,397
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 10,690,000	Other long-term debt	\$ 125,000	
Revenue debt		\$ 9,700,000	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 13,687,793
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08/26/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Mark Nitchals		→	515	462-1422	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF WINTERSET						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,356,786	561,826		332,439			2,251,051			2,251,051	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,356,786	561,826		332,439	0		2,251,051		T01	2,251,051	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,356,786	561,826		332,439	0	0	2,251,051			2,251,051	6
7	TIF revenues			1,119,476				1,119,476		T01	1,119,476	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes	5,650						5,650		T15	5,650	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	33,555						33,555		T19	33,555	13
14	Other local option taxes		392,563					392,563		T09	392,563	14
15	TOTAL OTHER CITY TAXES	39,205	392,563	0	0	0	0	431,768	0		431,768	15
16	Section B - LICENSES AND PERMITS	47,126						47,126		T29	47,126	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,983	460			3,602		7,045	12,205	U20	19,250	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	2,983	460	0	0	3,602	0	7,045	12,205		19,250	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0	6,781	B50	6,781	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	6,781		6,781	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		539,669					539,669		C46	539,669	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	4,721						4,721		C89	4,721	49				
50	Iowa Department of Transportation					155,800		155,800		C89	155,800	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	29,257	12,131	1,852	6,009			49,249		C89	49,249	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	33,978	551,800	1,852	6,009	155,800	0	749,439	0		749,439	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	50,548						50,548			50,548	63				
64	Library service	4,003						4,003		D89	4,003	64				
65	Township contributions	94,620						94,620		D89	94,620	65				
66	Fire/EMT service							0		D89	0	66				
67	Municipal Utilities - payment in lieu of taxes	204,000						204,000		D89	204,000	67				
68	County Foundation Grant					17,500		17,500			17,500	68				
69								0			0	69				
70	Total local grants and reimbursements	353,171	0	0	0	17,500	0	370,671	0		370,671	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	387,149	551,800	1,852	6,009	173,300	0	1,120,110	6,781		1,126,891	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,129,983	A91	2,129,983	73				
74	Sewer							0	1,170,634	A8Ø	1,170,634	74				
75	Electric							0	5,168,935	A92	5,168,935	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	278,267	A81	278,267	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,685						2,685		A89	2,685	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	4,180				3,602		7,782		A44	7,782	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	16,264						16,264		A89	16,264	99				
100	Park, recreation, and cultural charges	214,839						214,839		A61	214,839	100				
101	Animal control charges	1,845						1,845		A89	1,845	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	239,813	0	0	0	3,602	0	243,415	8,747,819		8,991,234	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				78,080	880		78,960		U01	78,960	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	178	5,233			7,638		13,049		U99	13,049	108				
109	Deposits and sales/fuel tax refunds	16,678						16,678		U99	16,678	109				
110	Sale of property and merchandise	9,636	4,300					13,936		U11	13,936	110				
111	Fines	25,630						25,630		U30	25,630	111				
112	Internal service charges	56,821						56,821		NR	56,821	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	108,943	9,533	0	0	7,638	0	126,114	0		126,114	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,182,005	1,516,182	1,121,328	416,528	189,022	0	5,425,065	8,766,805		14,191,870	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				5,146,544	216,671		5,363,215	4,521,092	NR	9,884,307	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	22,727			570,389	15,104		608,220			608,220	127				
128	Internal TIF loans and transfers in		63,085		702,332			765,417			765,417	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	22,727	63,085	0	6,419,265	231,775	0	6,736,852	4,521,092		11,257,944	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,204,732	1,579,267	1,121,328	6,835,793	420,797	0	12,161,917	13,287,897		25,449,814	132				
133												133				
134	Beginning fund balance July 1, 2014	200,214	603,530	42,958	80,734	2,955,522		3,882,958	9,024,871		12,907,829	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,404,946	2,182,797	1,164,286	6,916,527	3,376,319	0	16,044,875	22,312,768		38,357,643	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF WINTERSET							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	538,305	186,451					724,756		E62	724,756	2
3	Purchase of land and equipment	42,153						42,153		G62	42,153	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	28,233						28,233		E89	28,233	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	52,745	2,161					54,906		E24	54,906	13
14	Purchase of land and equipment	27,633						27,633		G24	27,633	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	33,493						33,493		E66	33,493	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,774						6,774		E32	6,774	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	729,336	188,612	0	0	0	0	917,948			917,948	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF WINTERSET		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		373,745					373,745		E44	373,745	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		71,978					71,978		E44	71,978	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		21,405					21,405		E44	21,405	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		39,172					39,172		E81	39,172	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	38,813						38,813		E01	38,813	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	38,813	506,300	0	0	0	0	545,113			545,113	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF WINTERSET							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	5,500						5,500		E79	5,500	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,500	0	0	0	0	0	5,500			5,500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF WINTERSET						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	369,898	83,777					453,675		E52	453,675	122				
123	Purchase of land and equipment	6,419						6,419		G52	6,419	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	431,074	62,165					493,239		E61	493,239	127				
128	Purchase of land and equipment	27,633	4,364					31,997		G61	31,997	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	40,000						40,000		E03	40,000	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	875,024	150,306	0	0	0	0	1,025,330			1,025,330	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	67,390						67,390		E89	67,390	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		16,858					16,858		E50	16,858	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	1,555						1,555		E29	1,555	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			366,196				366,196		E89	366,196	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	68,945	16,858	366,196	0	0	0	451,999			451,999	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF WINTERSET						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,610						8,610		E29	8,610	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	238,569	48,616					287,185		E23	287,185	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,285						29,285		E25	29,285	166
167	Purchase of land and equipment	12,094						12,094		G25	12,094	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	136,091						136,091		E89	136,091	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	424,649	48,616	0	0	0	0	473,265			473,265	176
177	Section G — DEBT SERVICE				6,791,632			6,791,632			6,791,632	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	6,791,632	0	0	6,791,632			6,791,632	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Paving, sidewalk, storm sewer					1,680,933		1,680,933			1,680,933	184
185	Parks, library					1,266,146		1,266,146			1,266,146	185
186	Police					45,262		45,262			45,262	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,992,341	0	2,992,341			2,992,341	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,992,341	0	2,992,341			2,992,341	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,142,267	910,692	366,196	6,791,632	2,992,341	0	13,203,128			13,203,128	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WINTERSET					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,309,033	E91	1,309,033	198
199	Purchase of land and equipment									G91	0	199
200	Construction								6,008,457	F91	6,008,457	200
201	Sewer and sewage disposal — Current operation								485,874	E80	485,874	201
202	Purchase of land and equipment								138,616	G80	138,616	202
203	Construction									F80	0	203
204	Electric — Current operation								4,420,935	E92	4,420,935	204
205	Purchase of land and equipment									G92	0	205
206	Construction								476,791	F92	476,791	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								275,813	E81	275,813	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF WINTERSET						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,091,243		1,091,243	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								14,206,762		14,206,762	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,142,267	910,692	366,196	6,791,632	2,992,341	0	13,203,128	14,206,762		27,409,890	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	25,532	347,719		230			373,481	234,739		608,220	255
256	Internal TIF loans/repayments and transfers out			765,417				765,417			765,417	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	25,532	347,719	765,417	230	0	0	1,138,898	234,739		1,373,637	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,167,799	1,258,411	1,131,613	6,791,862	2,992,341	0	14,342,026	14,441,501		28,783,527	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted			32,673	124,665			157,338			157,338	264
265	Committed					383,978		383,978			383,978	265
266	Assigned		924,386					924,386			924,386	266
267	Unassigned	237,147						237,147			237,147	267
268	Total Governmental	237,147	924,386	32,673	124,665	383,978	0	1,702,849			1,702,849	268
269	Proprietary								7,871,267		7,871,267	269
270	Total ending fund balance June 30, 2015	237,147	924,386	32,673	124,665	383,978	0	1,702,849	7,871,267		9,574,116	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,404,946	2,182,797	1,164,286	6,916,527	3,376,319	0	16,044,875	22,312,768		38,357,643	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WINTERSET

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	2,262,862

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,900,000	29U \$	39U \$ 455,000	49U \$	49U \$	49U \$ 6,445,000	49U \$	191 \$ 262,209
2. Sewer utility	19U 1,567,000	29U	39U 112,000	49U	49U	49U 1,455,000	49U	189 41,722
3. Electric utility	19U 1,970,000	29U	39U 170,000	49U	49U	49U 1,800,000		192 69,445
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. General Obligation	19U 11,740,000	29U 5,320,000	39U 6,370,000	49U 10,690,000	49U	49U	49U	189 174,605
11. LOST	19U 70,000	29U	39U 70,000	49U	49U	49U	49U	189 1,313
12. Special Assessment	19U 250,000	29U	39U 125,000	49U	49U	49U	49U 125,000	189 11,990
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	22,497,000	5,320,000	7,302,000	10,690,000	0	9,700,000	125,000	561,284

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 0
Outstanding as of JUNE 30, 2015	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	273,755,858	x .05 = \$	13,687,793

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,517,145	\$ 3,491,297		4,565,674	9,574,116

REMARKS

V98

The reporting period for the electric utility and water utility under jurisdiction of the Board of Trustees of the Winterset Municipal Utilities is for the calendar year ending December 31, 2014.

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)